



MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau

Notice 72-20-03

June 18, 2020

NOTICE TO BREWERS & IMPORTERS AND BEER WHOLESALERS & RETAILERS

House Bill 917 as passed during the 2020 Regular Session of the Mississippi Legislature amends the State Beer Tax Law and legalizes the manufacture, sale and consumption of Light Spirit Products. Light Spirit Products are defined in Section 67-3-3(j) as beverages with an alcohol content not more than four percent (4%) by weight and containing one or more distilled spirits, (Section 67-1-5c defines distilled spirits as any beverage containing more than four percent (4%) of alcohol by weight produced by the distillation of fermented grain, starch, molasses or sugar, including dilutions and mixtures of these beverages.) The effective date of the legalization of Light Spirit Products is June 18, 2020.

The law further requires that all beer, malt beverage, light spirit and light wine products must be qualified with the state before shipment into Mississippi. A cover letter outlining the products and container sizes to be distributed, a copy of the Federal Label Approval, (for malt beverage products), and a certified laboratory analysis showing the alcohol content by weight (and volume if listed on the label) are required to register all beer, malt beverage, light spirit and light wine products to be distributed in Mississippi. Copies of the actual label(s) are required to be submitted for approval of all non-malt beer, light spirit and light wine products, and for malt beverage products only if the alcohol content is listed on label(s).

No beer, malt beverage, light spirit or light wine is to be shipped or delivered to anyone other than a properly licensed beer, malt beverage, light spirit and light wine wholesale dealer. All shipments must be made by common carrier.

Every brewer or importer must designate sales territories for each of its brands sold in Mississippi and shall name one (1) licensed wholesaler for each territory. If a brewer or importer supplies more than one (1) brand, sales territories may be granted to different wholesalers for each brand.

All shipments of beer, malt beverage, light spirit and light wine products into Mississippi must be reported to the Department of Revenue using the Brewer's Shipment Report form or similar forms developed by your company providing the required shipment data. The beer and light wine shipment reports are to be filed on or before the 15th of each month and must report all shipments into this state for the prior month. If no shipments are made during a particular calendar month a report of "No Shipments" should be filed with our office. Reports may be e-mailed to ronnie.lynych@dor.ms.gov or mailed to the address below.

All Brewers and Importers of beer, malt beverage, light spirit and light wine products must be registered with the Mississippi Department of Revenue by filing a Brewers & Importers Agreement and a Brewer's & Importer's Bond with the Beer Tax Division of the Sales Tax Bureau.

If you have any questions, please contact the Sales Tax Department at 601-923-7015 or send emails to: ronnie.lynych@dor.ms.gov